IN THE HIGH COURT OF UTTARANCHAL AT- NAINITAL.

W.P. No. 190 of 2004 (M/B)

Ajay Kumar Sharma & others ..... Petitioners

Versus

Nagar Palika Parishad ..... Respondent

Hon. P.C. Verma, A.C.J.
Hon. Rajesh Tandon, J.

Heard Mr. Jagdish Prasad, learned counsel for the petitioners and Mr. P.K. Lohni, learned counsel for respondent.

By means of this writ petition, the petitioners have challenged the order dated 12.2.2004 issued by the Nagar Palika Parishad requiring the petitioner to deposit the stamp duty levied on them as mentioned in the impugned order.

Learned counsel for the petitioners submitted that the stamp duty on the security agreement is payable according to Article 57 Schedule IB of the Indian Stamp Act.

The controversy has already been decided by the Division Bench judgment of Allahabad High Court reported in 1997(88) Revenue Decisions page 609. The point in issue is covered by this judgment of the Division Bench of Allahabad High Court. In view of this judgment, the writ petition is allowed. No order as to costs.

Amount deposited by the petitioners during the pendency of the writ petition may be sent to the Stamp Collector for necessary adjustment and refund, if found in excess.

(Rajesh Tandon J.) **(P.C.Verma, A.C.J.)**

Dt. 11.03.2004.
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